

CLAIM # \_\_\_\_\_

**GREGORY J. SMITH**  
**SAN DIEGO COUNTY ASSESSOR**  
 1600 PACIFIC HIGHWAY, ROOM 103  
 SAN DIEGO, CALIFORNIA 92101-2480  
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**REAPPRAISAL EXCLUSION FOR SENIORS** - California law provides a one time property tax relief for seniors by transferring their current Proposition 13 base-year values to a newly acquired residence if they sell their existing home and buy another of equal or lesser value within the same county or within another county which has passed an ordinance authorizing such transfers. The requirements for this relief are listed below:

1. Age: At the time the original dwelling is sold, the claimant or the claimant's spouse must be at least 55 years of age. **A copy of the qualifying claimant's birth certificate must be submitted with the application.**
2. Time: If the original dwelling is in San Diego County, the replacement must have been purchased after November 4, 1986. If the original dwelling is located in any other California County, the replacement must have been purchased after November 8, 1988. The original dwelling must be sold within two years before or two years after the purchase of the replacement. A vacant lot on which the replacement dwelling will be constructed must be purchased within two years of the date the original property is sold. In addition the application must be filed within three years of the date the replacement property was purchased or new construction was completed.
3. Value: "Equal or lesser value" of a replacement dwelling is defined as: 100% of market value of original property as of its date of sale if a replacement dwelling is purchased before an original property is sold; 105% of market value of original property as its date of sale if a replacement dwelling is purchased within one year after the sale of the original property; 110% of market value of the original property as of its date of sale if a replacement dwelling is purchased within the second year after the sale of the original property.
4. Owner-occupied: Both dwellings must be eligible for the Homeowner's Exemption.

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**REPLACEMENT PROPERTY**

Assessor's Parcel Number \_\_\_\_\_ Date of Purchase \_\_\_\_\_ Purchase Price \_\_\_\_\_

Address (Street Number, Street Name, City, Zip) \_\_\_\_\_

IS THIS NOW YOUR PRINCIPAL PLACE OF RESIDENCE? YES \_\_\_ NO \_\_\_

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**ORIGINAL PROPERTY**

Assessor's Parcel Number \_\_\_\_\_ Date of Sale \_\_\_\_\_ Sale Price \_\_\_\_\_

Address (Street Number, Street Name, City, COUNTY, Zip) \_\_\_\_\_

Date You Originally Acquired Property \_\_\_\_\_ Price You Originally Paid for the Property \_\_\_\_\_

Name(s) on Title Exactly as They Appeared on Deed or Attach a Copy of the Deed \_\_\_\_\_

WAS THIS YOUR PRINCIPAL PLACE OF RESIDENCE? YES \_\_\_ NO \_\_\_

Name of Claimant \_\_\_\_\_ Date of Birth \_\_\_\_\_ Social Security Number \_\_\_\_\_

Name of Claimant's Spouse \_\_\_\_\_ Date of Birth \_\_\_\_\_ Social Security Number \_\_\_\_\_  
 Social Security numbers are required to verify eligibility and to prevent multiple claims. This claim is not subject to public inspection.

I/We declare under penalty of perjury under the laws of the State of California that: (1) none of the above claimant(s) have previously been granted this relief; (2) the original (former) property has not been excluded from reappraisal; and (3) the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief.

Signature(Claimant) \_\_\_\_\_ Date \_\_\_\_\_ Signature(Claimant's Spouse) \_\_\_\_\_ Date \_\_\_\_\_ Home Phone \_\_\_\_\_ Work Phone \_\_\_\_\_